

## § 40.6694-1

## 26 CFR Ch. I (4-1-09 Edition)

### § 40.6694-1 Section 6694 penalties applicable to tax return preparer.

(a) *In general.* For general definitions regarding section 6694 penalties applicable to preparers of returns or claims for refund of any tax to which this part 40 applies, see § 1.6694-1 of this chapter.

(b) *Effective/applicability date.* This section is applicable to returns and claims for refund filed, and advice provided, after December 31, 2008.

[T.D. 9436, 73 FR 78454, Dec. 22, 2008; 74 FR 5106, Jan. 29, 2009]

### § 40.6694-2 Penalties for understatement due to an unreasonable position.

(a) *In general.* A person who is a tax return preparer of any return or claim for refund of any tax to which this part 40 applies shall be subject to penalties under section 6694(a) in the manner stated in § 1.6694-2 of this chapter.

(b) *Effective/applicability date.* This section is applicable to returns and claims for refund filed, and advice provided, after December 31, 2008.

[T.D. 9436, 73 FR 78455, Dec. 22, 2008; 74 FR 5106, Jan. 29, 2009]

### § 40.6694-3 Penalty for understatement due to willful, reckless, or intentional conduct.

(a) *In general.* A person who is a tax return preparer of any return or claim for refund of any tax to which this part 40 applies shall be subject to penalties under section 6694(b) in the manner stated in § 1.6694-3 of this chapter.

(b) *Effective/applicability date.* This section is applicable to returns and claims for refund filed, and advice provided, after December 31, 2008.

[T.D. 9436, 73 FR 78455, Dec. 22, 2008; 74 FR 5106, Jan. 29, 2009]

### § 40.6694-4 Extension of period of collection when tax return preparer pays 15 percent of a penalty for understatement of taxpayer's liability and certain other procedural matters.

(a) *In general.* For rules relating to the extension of period of collection when a tax return preparer who prepared return or claim for refund of excise tax of any tax to which this part 40 applies pays 15 percent of a penalty for understatement of taxpayer's liability

and procedural matters relating to the investigation, assessment and collection of the penalties under section 6694(a) and (b), the rules under § 1.6694-4 of this chapter will apply.

(b) *Effective/applicability date.* This section is applicable to returns and claims for refund filed, and advice provided, after December 31, 2008.

[T.D. 9436, 73 FR 78455, Dec. 22, 2008]

### § 40.6695-1 Other assessable penalties with respect to the preparation of tax returns for other persons.

(a) *In general.* A person who is a tax return preparer of any return or claim for refund of any tax to which this part 40 applies shall be subject to penalties for failure to furnish a copy to the taxpayer under section 6695(a) of the Internal Revenue Code (Code), failure to sign the return under section 6695(b) of the Code, failure to furnish an identification number under section 6695(c) of the Code, failure to retain a copy or list under section 6695(d) of the Code, failure to file a correct information return under section 6695(e) of the Code, and negotiation of a check under section 6695(f) of the Code, in the manner stated in § 6695-1 of this chapter.

(b) *Effective/applicability date.* This section is applicable for returns and claims for refund filed after December 31, 2008.

[T.D. 9436, 73 FR 78455, Dec. 22, 2008; 74 FR 5106, Jan. 29, 2009]

### § 40.6696-1 Claims for credit or refund by tax return preparers.

(a) *In general.* The rules under § 1.6696-1 of this chapter will apply for claims for credit or refund by a tax return preparer who prepared a return or claim for refund of any tax to which this part 40 applies.

(b) *Effective/applicability date.* This section is applicable to returns and claims for refund filed, and advice provided, after December 31, 2008.

[T.D. 9436, 73 FR 78455, Dec. 22, 2008; 74 FR 5106, Jan. 29, 2009; 74 FR 5106, Jan. 29, 2009]

### § 40.7701-1 Tax return preparer.

(a) *In general.* For the definition of a tax return preparer, see § 301.7701-15 of this chapter.

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(b) *Effective/applicability date.* This section is applicable to returns and claims for refund filed, and advice provided, after December 31, 2008.

[T.D. 9436, 73 FR 78455, Dec. 22, 2008]

### PART 41—EXCISE TAX ON USE OF CERTAIN HIGHWAY MOTOR VEHICLES

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- 41.6109-1 Identifying numbers.
- 41.6109-2 Tax return preparers furnishing identifying numbers for returns or claims for refund filed after December 31, 2008.
- 41.6151(a)-1 Time and place for paying tax.

- 41.6156-1 Installment payments of tax on use of highway motor vehicle.
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- 41.6694-4 Extension of period of collection when preparer pays 15 percent of a penalty for understatement of taxpayer's liability and certain other procedural matters.
- 41.6695-1 Other assessable penalties with respect to the preparation of tax returns for other persons.
- 41.6696-1 Claims for credit or refund by tax return preparers.
- 41.7701-1 Tax return preparer.

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Section 41.4482(b)-1 also issued under 26 U.S.C. 4482(b);  
Section 41.4483-3 also issued under 26 U.S.C. 4483(d);  
Section 41.6001-3 also issued under 101 Stat. 260;  
Section 41.6060-1 also issued under 26 U.S.C. 6060(a);  
Section 41.6109-2 also issued under 26 U.S.C. 6109(a);  
Section 41.6695-1 also issued under 26 U.S.C. 6695(b);

SOURCE: T.D. 6216, 21 FR 9645, Dec. 6, 1956; 25 FR 14021, Dec. 31, 1960, unless otherwise noted.

#### Subpart A—Introduction

##### § 41.0-1 Introduction.

The regulations in this part are designated "Highway Use Tax Regulations." The regulations in this part relate to the tax on the use of certain highway vehicles imposed by section 4481 and to certain associated administrative provisions.

[T.D. 8879, 65 FR 17153, Mar. 31, 2000]

#### Subpart B—Tax on Use of Certain Highway Motor Vehicles

##### § 41.4481-1 Imposition of tax.

(a) *In general.* Tax is imposed on the use during a taxable period of any registered highway motor vehicle that (together with the semitrailers and trailers customarily used in connection with highway motor vehicles of the same type as such highway motor vehicle) has a taxable gross weight of at least 55,000 pounds.